

SECOND REGULAR SESSION

# HOUSE BILL NO. 1255

## 96TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES LANT (Sponsor) AND GATSCHENBERGER (Co-sponsor).

5172L.01I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 67, RSMo, by adding thereto one new section relating to a surcharge on recreational activities for emergency services purposes.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 67, RSMo, is amended by adding thereto one new section, to be known as section 67.746, to read as follows:

**67.746. 1. The governing body of any county of the third classification without a township form of government and with more than twenty-three thousand but fewer than twenty-six thousand inhabitants and with a city of the fourth classification with more than seven hundred but fewer than eight hundred inhabitants as the county seat may impose, by order or ordinance, a surcharge on the rental of canoes, kayaks, rafts, or tubes and the daily rental of rooms or accommodations by transient guests of hotels, motels, cabins, campsites, or campgrounds within the county. The surcharge authorized in this section shall be equal to three percent of the costs of such rentals, and shall be imposed solely for the purpose of offsetting the costs of providing emergency services within the county, as emergency services are defined in section 190.100. The surcharge authorized in this section shall be in addition to all other sales taxes and charges imposed by law, and shall be stated separately from all other charges and taxes.**

**2. No such order or ordinance adopted under this section shall become effective unless the governing body of the county submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the governing body to impose a surcharge under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the surcharge shall**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 become effective on the first day of the second calendar quarter after adoption of the  
19 surcharge. If a majority of the votes cast on the question by the qualified voters voting  
20 thereon are opposed to the question, then the surcharge shall not become effective unless  
21 and until the question is resubmitted under this section to the qualified voters and such  
22 question is approved by a majority of the qualified voters voting on the question.

23       3. All revenue collected under this section shall be deposited in a special trust fund,  
24 which shall be known as the "County Emergency Services Surcharge Fund", and shall be  
25 used solely to offset the costs of providing emergency services within the county. Every  
26 retailer, vendor, operator, and other person who sells goods and services subject to the  
27 surcharge shall be liable and responsible for the payment of surcharges due and shall make  
28 a return and remit such surcharges to the county, at such times and in such manner as the  
29 governing body of the county shall prescribe. The collection of the surcharges imposed by  
30 this section shall be computed in accordance with schedules or systems approved by the  
31 governing body of the county. Such schedules or systems shall be designed so that no  
32 surcharge is charged on any sale of one dollar or less.

33       4. The governing body of any county that has adopted the surcharge authorized in  
34 this section may submit the question of repeal of the surcharge to the voters on any date  
35 available for elections for the county. If a majority of the votes cast on the question by the  
36 qualified voters voting thereon are in favor of the repeal, that repeal shall become effective  
37 on December thirty-first of the calendar year in which such repeal was approved. If a  
38 majority of the votes cast on the question by the qualified voters voting thereon are  
39 opposed to the repeal, then the surcharge authorized in this section shall remain effective  
40 until the question is resubmitted under this section to the qualified voters and the repeal  
41 is approved by a majority of the qualified voters voting on the question.

42       5. Whenever the governing body of any county that has adopted the surcharge  
43 authorized in this section receives a petition, signed by a number of registered voters of the  
44 county equal to at least ten percent of the number of registered voters of the county voting  
45 in the last gubernatorial election, calling for an election to repeal the surcharge imposed  
46 under this section, the governing body shall submit to the voters a proposal to repeal the  
47 surcharge. If a majority of the votes cast on the question by the qualified voters voting  
48 thereon are in favor of the repeal, the repeal shall become effective on December thirty-  
49 first of the calendar year in which such repeal was approved. If a majority of the votes cast  
50 on the question by the qualified voters voting thereon are opposed to the repeal, then the  
51 surcharge authorized in this section shall remain effective until the question is resubmitted  
52 under this section to the qualified voters and the repeal is approved by a majority of the  
53 qualified voters voting on the question.

54           **6. If the surcharge is repealed or terminated by any means, all funds remaining in**  
55 **the special trust fund shall continue to be used solely for the designated purposes, and the**  
56 **county may order retention in the trust fund, for a period of one year, of two percent of the**  
57 **amount collected after receipt of such notice to cover possible refunds or overpayment of**  
58 **the surcharge and to redeem dishonored checks and drafts deposited to the credit of such**  
59 **accounts. After one year has elapsed after the effective date of abolition of the surcharge,**  
60 **the county treasurer or equivalent official shall remit the balance in the account to the**  
61 **general fund of the county and close the special trust fund.**

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